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AN ACT

RELATING TO TAXATION; CREATING AN OPTIONAL DESIGNATION FOR A
PERSONAL INCOME TAX CONTRIBUTION FOR AMYOTROPHIC LATERAL
SCLEROSIS RESEARCH; CREATING THE AMYOTROPHIC LATERAL
SCLEROSIS RESEARCH FUND; PROVIDING FOR A DISTRIBUTION; MAKING
AN APPROPRIATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Tax Administration Act
is enacted to read:

"DISTRIBUTION--CONTRIBUTIONS TO DEPARTMENT OF HEALTH--
AMYOTROPHIC LATERAL SCLEROSIS RESEARCH.--A distribution
pursuant to Section 7-1-6.1 NMSA 1978 shall be made to the
amyotrophic lateral sclerosis research fund in an amount
equal to the money designated pursuant to the Income Tax Act
as contributions to the amyotrophic lateral sclerosis
research fund."

Section 2. A new section of the Income Tax Act is
enacted to read:

"OPTIONAL DESIGNATION OF TAX REFUND CONTRIBUTION--
AMYOTROPHIC LATERAL SCLEROSIS RESEARCH FUND.--

A. Except as otherwise provided in Subsection C of
this section, any individual whose state income tax liability
after application of allowable credits and tax rebates in any
year is lower than the amount of money held by the department

1 to the credit of such individual for that tax year may
2 designate any portion of the income tax refund due to the
3 individual to be paid to the amyotrophic lateral sclerosis
4 research fund. In the case of a joint return, both
5 individuals must make such a designation.

6 B. The department shall revise the state income
7 tax form to allow the designation of such contributions in
8 the following form:

9 "Amyotrophic Lateral Sclerosis Research Fund -
10 Check if you wish to contribute a part or all of
11 your tax refund to the amyotrophic lateral sclerosis
12 research fund for amyotrophic lateral sclerosis (Lou
13 Gehrig's disease) research. Enter here \$ _____
14 the amount of your contribution."

15 C. The provisions of this section do not apply to
16 income tax refunds subject to interception under the
17 provisions of the Tax Refund Intercept Program Act, and any
18 designation made under the provisions of this section to such
19 refunds is void."

20 Section 3. AMYOTROPHIC LATERAL SCLEROSIS RESEARCH
21 FUND.--The "amyotrophic lateral sclerosis research fund" is
22 created in the state treasury. The fund shall consist of
23 distributions made to the fund pursuant to the Tax
24 Administration Act. Money in the fund is appropriated to the
25 board of regents of the university of New Mexico for

1 amyotrophic lateral sclerosis research. Disbursements from
2 the fund shall be by warrant of the secretary of finance and
3 administration upon vouchers signed by the president of the
4 university of New Mexico. Money in the fund shall revert to
5 the general fund at the end of a fiscal year.

6 Section 4. APPLICABILITY.--The provisions of this act
7 apply to taxable years beginning on or after January 1, 2005.==

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